

**59-12-211.1 Location of a transaction that is subject to a use tax.**

- (1) Subject to Subsection (2), a person that is required by Subsection 59-12-107(2)(e) to pay a use tax on a transaction shall report the location of that transaction at the person's location.
- (2) For purposes of Subsection (1), if a person has more than one location in this state, the person shall report the location of the transaction at the location at which tangible personal property, a product transferred electronically, or a service is received.

Amended by Chapter 312, 2012 General Session